



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Howard Derdiger
DOCKET NO.: 19-03076.001-R-1
PARCEL NO.: 15-34-109-001

The parties of record before the Property Tax Appeal Board are Howard Derdiger, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,706
IMPR.: \$170,190
TOTAL: \$194,896

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick construction with 3,782 square feet of living area. The dwelling was constructed in 2000 and is approximately 19 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and a 560 square foot two-car garage. The property has an 8,100 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of both the overvaluation and assessment equity arguments, the appellant submitted information on four comparable properties located within 0.21 of a mile from the subject, two of which are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,500 to 12,407 square feet of land area and are

improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,438 to 4,648 square feet of living area. The dwellings range in age from 10 to 29 years old. Each comparable has a basement, two with finished area, central air conditioning, two fireplaces and a garage ranging in size from 441 to 672 square feet of building area. Two of the comparables sold in September 2019 and March 2017 for prices of \$575,000 and \$555,000 or for \$167.25 and \$153.10 per square foot of living area, land included, respectively. The comparables have improvement assessments that range from \$173,432 to \$197,526 or for \$42.50 to \$50.45 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$183,150. The requested assessment reflects a total market value of \$549,505 or \$145.29 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$158,444 or \$41.89 per square foot of living area.

The appellant submitted a copy of the final decision of the board of review disclosing a total assessment of \$216,813 which reflects a market value of \$659,206 or \$174.30 per square foot of living area, land included. The subject has an improvement assessment of \$192,107 or \$50.80 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds, based on evidence in the record, a reduction in the subject's assessment based on inequity is warranted.

The only evidence of assessment inequity for the Board's consideration was four equity comparables submitted by the appellant. The Board gives less weight to the appellant's comparable #4 which is substantially larger in dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3 which are relatively similar to the subject in location, age, design, dwelling size and most features, except that two of the properties have finished basements in contrast to the subject's unfinished basement. The comparables have improvement assessments ranging from \$173,432 to \$189,401 or from \$45.07 to \$50.45 per square foot of living area. The subject has an improvement assessment of \$192,107 or \$50.80 which falls above the range established by the

best equity comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, not fewer than three comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds that after considering the reduction to the subject's assessment based on assessment inequity, a further reduction based on overvaluation is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 18, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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